

रजिस्टर्ड नं० पी०/एस०एम० 14.



# राजपत्र, हिमाचल प्रदेश (असाधारण)

हिमाचल प्रदेश राज्यशासन द्वारा प्रकाशित

शिमला, मंगलवार, 13 अगस्त, 1985/22 भावण, 1907

हिमाचल प्रदेश सरकार

विधि विभाग

अधिसूचनाएं

शिमला-2, 9/12 अगस्त, 1985

क्रमांक एल०एल०आर०-डी०(6)13/85.—हिमाचल प्रदेश पैसेन्जर्स एण्ड गुड्स टैक्सेशन (ग्रमैण्डमेंट) विधेयक, 1985 (1985 का संख्यांक 9) जैसा कि हिमाचल प्रदेश के राज्यपाल महोदय द्वारा "भारत के

संविधान के अनुच्छेद 200 के अन्तर्गत दिनांक 6 अगस्त, 1985 को अनुमोदित किया गया, को एतद्वारा संसाधारण की जानकारी के लिए राजपत्र, हिमाचल प्रदेश में, हिमाचल प्रदेश का 1985 का अधिनियम संख्यांक 6 के रूप में प्रकाशित किया जाता है।

आदेशानुसार,  
कुलदीप शर्मा सूद,  
सचिव।

Act No. 6 of 1985..

**THE HIMACHAL PRADESH PASSENGERS AND GOODS  
TAXATION (AMENDMENT) ACT, 1985**

(As Assented by the Governor on the 6th August, 1985)

AN

ACT

*further to amend the Himachal Pradesh Passengers and Goods Taxation Act, 1955 (Act No. 15 of 1955).*

BE it enacted by the Legislative Assembly of Himachal Pradesh in the Thirty-sixth Year of the Republic of India as follows:—

1. (1) This Act may be called the Himachal Pradesh Passengers and Goods Taxation (Amendment) Act, 1985.

Short title  
and com-  
mencement.

(2) It shall be deemed to have come into force on the 14th day of November, 1977.

15 of 1955 2. In section 3-A of the Himachal Pradesh Passengers and Goods Taxation Act, 1955,—

Amendment  
of section  
3-A.

(a) for the words "insurance of a passenger", the words "payment of *ex-gratia* grant to a passenger" shall be substituted; and

(b) for the sign ".", the sign ":" shall be substituted and thereafter the following proviso shall be inserted, namely:—

"Provided that such scheme may be framed by the State Government with retrospective effect from which the surcharge was levied."

शिमला-2, 9/12 अगस्त, 1985

क्रमांक एल0एल0आर0डी0 (6)11/85.—हिमाचल प्रदेश जनरल सेल्ज टैक्स (अमैण्डमेंट) विधेयक, 1985 (1985 का विधेयक संख्यांक 11) जैसा कि राज्यपाल महोदय द्वारा "भारत के संविधान" के अनुच्छेद 200 के अन्तर्गत दिनांक 6 अगस्त, 1985 को अनुमोदित किया गया, को एतद्वारा सर्वसाधारण की जानकारी के लिए राजपत्र, हिमाचल प्रदेश में, हिमाचल प्रदेश का 1985 का अधिनियम संख्यांक 8 के रूप में प्रकाशित किया जाता है।

आदेशानुसार,  
कुलदीप चन्द सुद,  
सचिव।

Act No. 8 of 1985.

# THE HIMACHAL PRADESH GENERAL SALES TAX (AMENDMENT) ACT, 1985

(As Assented by THE GOVERNOR ON THE 6TH AUGUST, 1985)

AN

ACT

*Further to amend the Himachal Pradesh General Sales Tax Act, 1968 (Act No. 24 of 1968).*

Be it enacted by the Legislative Assembly of Himachal Pradesh in the Thirty-sixth Year of Republic of India as follows:—

Short title and commencement. 1. (1) This Act may be called the Himachal Pradesh General Sales Tax (Amendment) Act, 1985.

(2) It shall come into force at once.

Amendment of section 2. 2. In sub-section (3) of section 2 of the Himachal Pradesh General Sales Tax Act, 1968 (hereinafter called the principal Act),—

24

(a) for the existing clause (h), the following clause, shall be substituted, namely:—

“(h) “purchase” with all its grammatical or cognate expressions, means the acquisition of goods for cash or deferred payment or other valuable consideration otherwise than under a mortgage, hypothecation, charge or pledge and includes—

- (i) the transfer, otherwise than in pursuance of a contract, of property in any goods for cash, deferred payment or other valuable consideration;
- (ii) the transfer of property in goods (whether as goods or in some other form) involved in the execution of a works contract;
- (iii) the delivery of goods on hire-purchase or any system of payment by instalments;
- (iv) the transfer of the right to use any goods for any purpose (whether or not for a specified period) for cash, deferred payment or other valuable consideration;
- (v) the supply of goods by any unincorporated association or body of persons to a member thereof for cash, deferred payment or other valuable consideration;
- (vi) the supply, by way of or as part of any service or in any other manner whatsoever, of goods, being food or any other article for human consumption or any drink (whether or not intoxicating), where such supply or service, is for cash, deferred payment or other valuable consideration,

and such transfer, delivery or supply of any goods shall be deemed to be a sale of those goods by the person making the transfer, delivery or supply and a purchase of those goods by the person to whom such transfer, delivery or supply is made;";

(b) for the existing clause (j), of the principal Act, the following clause shall be substituted, namely:—

(j) "sale" means any transfer of property in goods for cash or for deferred payment or for any other valuable consideration other than a mortgage, hypothecation, charge or pledge, and includes—

- (i) the transfer, otherwise than in pursuance of a contract, of property in any goods for cash, deferred payment or other valuable consideration;
- (ii) the transfer of property in goods (whether as goods or in some other form) involved in the execution of a works contract;
- (iii) the delivery of goods on hire-purchase or any system of payment by instalments;
- (iv) the transfer of the right to use any goods for any purpose (whether or not for a specified period) for cash, deferred payment or other valuable consideration;
- (v) the supply of goods by any unincorporated association or body of persons to a member thereof for cash, deferred payment or other valuable consideration;
- (vi) the supply, by way of or as part of any service or in any other manner whatsoever, of goods, being food or any other article for human consumption or any drink (whether or not intoxicating) where such supply or service, is for cash, deferred payment or other valuable consideration;

and such transfer, delivery or supply of any goods shall be deemed to be a sale of those goods by the person making the transfer, delivery or supply and a purchase of those goods by the person to whom such transfer, delivery or supply is made;".

3. The existing sub-section (2) of section 42 of the principal Act, shall be omitted and sub-section (3) shall be re-numbered as sub-section (2).

Amendment  
of section  
42.

